App F IX—4

Previous References (1955 &) CM

File No 39-54

Serial Nos 66, 75, 68, 75

Proof

Later References

Cm 39-55-51

MYSORE GOVERNMENT SECRETARIAT

Serial Nos 4

Part B for Jan 54

SUBJECT

Levy of Health cess in Mysore City Municipality — classification — ~~regarding~~ waiving the arrears

WD 0249—GPB—25 000—16 9 55

From Municipal Commr Mysore City Municipality.

L 12960/ CM 39-54-75 dated 6-1-55

6-1-54

No Encls

CG PR 228-C776/54-55

(1)

3253/M.

CITY MUNICIPAL COUNCIL,
P B No 17

Mysore, Dated 8th January 1955.

FROM

THE MUNICIPAL COMMISSIONER,
City Municipal Council
MYSORE

7534
19 JAN 1955

To

The Secretary to Government,
Education & L.S G.Departments,
Bangalore-1.

(Through the President, Mysore)

(1)
12 JAN 1955

Sir,

Con 39 54 66 (51)

Sub - Recovery of Health Cess on vehicles and animals.

Ref:- Ypur letter No.L.2681/CM 39-54-15 dated 16th June 1954.

Hlth Dept (M) no 16/54

By the time the direction to levy and collect Health Cess from 52-53 contained in the above letter was received, the registration of vehicles and animals was almost over. Hence recovery of the Health Cess on those registered prior to the date of the above letter was not felt either fair or practicable. The Council therefore approved of the proposal to levy the same from 1955-56 uniformally.

I enclose a copy of the resolution passed at their meeting held on 30th August 1954 to bring the same to the notice of Government

Yours faithfully,

(N Lakshman Rau)
Municipal Commissioner.

Forwarded with compliments.,

(K Puttaswamy)
President.

Subject

Request ....) The letter of the Municipal Commissioner Mysore adv- Mlly as for perusal It has been brought to the notice of Govt- that the Council have approved of the proposal to levy Health Cess from 1955-56 uniformally on Vehicles & Animals

HLN/-

SECRETARIAT 1955 15 JAN

25/1/55

for further action 3/11

12/1

Medical

534/M 3253/M1 Levy of Health cess on vehicles and animals, by the city Municipal Council, Mysore

---

4) The question of Health cess has since been transferred to the Finance (Budget) Branch. Where this may be referred by the MI - Branch with the above information this may be returned to the Municipal Branch.

17/4

for MP MI Pri 5/ 18/4

I D APR 1955 LD

6) This may kindly be referred to the Finance Dept (Budget Section) for further action (Ref para 4 supra)

20/4 Sd/- 21/4

7) All Budget 21/4

FINANCE 1486/55 21 APR 1955 MYSORE

A 8) The health cess now to be collected from the year 1954-55 and the resolution of the city municipal council Mysore for collecting the health cess from 55-56 cannot be accepted (para 38 of the notes of the Deputy Collector placed below) The Govt Commr may be informed accordingly for orders

1624 27 APR 55

22/4/55

A - I agree. 28/4/55

For favour of further action Secy & Sec

28/4/55

7534/M (3)

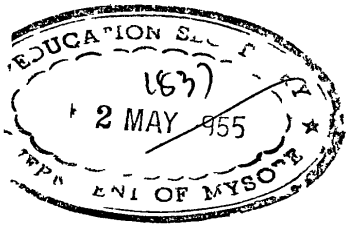
deny Health Cess on Vehicles and Animals / by the Chy - Municipal Commr Mysore 7534/M

12) In view of the foregoing Opinion of the Finance Dept a draft letter to the M Commr Mysore Chy - M.C. is put up for approval

13) 30/4

29/4 30/4

Secy (Edn) + L



14) For perusal

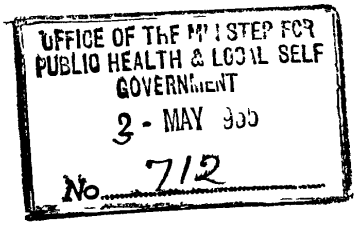
2.5.55

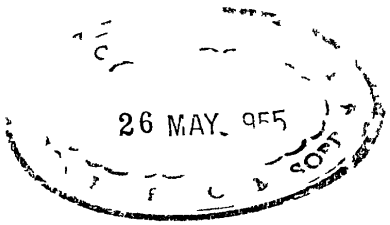
Minister (Edn) (15) 2/5

15) 23.5.55

26/5/55

2/11





16) Draft letter already put up as for kind approval

17 Issued

27/5 Nil 28/5

30/5

20

The Commr Mysore Chy - M.C.

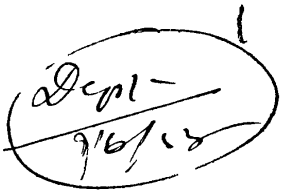
L 2260/CR 35-54-57 dt 26.5.55

Sub:- Levy of the Health Cess Rules for the Collection from 1952-53

Copy to

The Controller F.A.S

L 2261/dt 26-5-55



(4) 7534, 1727

Recovery of Health Cess on Vehicles, Animals &
Hymn etc 1955

from

The Pl Comm Hyderabad
C2 PR 228. C 776/56-55 dt 8.6.55 -

Request to reconsider the question afresh
and sanction the proposal of the Council

18) The letter of the Pl Comm is for perusal
He states that the demand under Vehicles
and Animals as on the - nature of a non-recurring
demand The labels of the licenses have
been issued then and there after recovery
of the fees required as per bye laws during
the years in question 52-53, 53-54, 54-55
and it will not be possible to enforce
recovery of Health Cess on the amounts
recovered, with retrospective effect
19) The Pl Council therefore after examining
the practical difficulty have requested
to waive recovery of Health Cess
20) It was stated that Health Cess as being
recovered in various during the current year
21) The request of the Pl Council for waiving
recovery of Health Cess from 52-53 to 54-55
in view the practical difficulty explained
above is for kind consideration -

25/6

(5) 1727

Recovery of Health Cess on Vehicles, Animals &
Myme Act-1115

486/B

~~According to the note in para 8,~~

22) As per orders in para 15 of the notes, the Mysore City Municipal council was asked to collect Health cess from the year 1952-53. It is now stated that Health cess is being collected during the current year the M.C.C has to collect this cess for the years 192-53, 53-54 and 54-55 The point for consideration is whether it is possible to enforce the recovery of Health cess for the bovine persons on the amounts already recovered by issuing labels or the licenses as per byelaws of the Municipal council Apart from the practical difficulty involved to enforce the recovery with retrospective effect, the legal aspect of the question also perhaps requires examination The Law Dept may be consulted whether the M.C.C can enforce the collection recovery now or the amounts already collected during these three years Viz 1952-53, 53-54 and 54-55 having regard to the omission on their part in not having collected Health cess as and when tax on Vehicles and Animals was levied and recovered, as per rules and bye-laws In these orders with reference to para 15 of the notes

Mrs 21/6

23) For favour of remarks

DCS
Finance
Budget

28/6

24) The tax due has to be recovered The omission cannot become inoperative because of the omission on the part of the M.C.C to include the same in the demand Asst Secy / 30/6

Please file Regd & submit Mrs 21/6 Received DCS 6

FINANCIAL SECTT
30 JUN 1955
BUDGET

1727

Recovery of Health Cess on Vehicles, Animals & Dyers &c &c.

25) The remarks of the Finance Dept at para 24 supra are for perusal and orders

PS
4/7

26) The Bd cannot demand payment now for the back period, & it is understood that the amount has to be recovered as defined by the Govt letter in para 24, they may not succeed to recover the amount from the concerned parties the only alternative is that the Bd should have to make good the amount ~~from Govt~~ Apart from the administrative inconvenience involved to demand & recover with retrospective effect, the point for the consideration is whether they can legally enforce the recovery of the amount, having regard to the fact that licenses have been issued as provided in bye-laws & no demand is made then. In these circumstances, the proposal of the Bd may perhaps be accepted

Mes 5/7

27) The Bd have neglected to collect the cesses and have taken up unnecessary correspondence with Govt the cesses legally due to Govt have to be collected, whether they are arrears or current demand the Bd will have kept records showing the sources from which Health cess is to be recovered i.e Health cess is leviable on

(1) Lands or Buildings and lands
(2) Taxes on vehicles and animals
(3) Professional taxes

Recovery of Health Cess on Vehicles Animals of Mysore City Mcty

Mysore Government Secretariat | File No 1727/Rr of 195 | [App F III 2

Serial No

The only source from which it is doubtful to collect is from the owners of animals But even here, about 50% the cess may be collected The H.H. may be instructed to recover the cess even now from persons responsible to pay or the amount has to be adjusted from the H.H. funds

H.H. 12/7

Secy (Rev Dept)

U O No 2 26-91/55 dt 18-6-55

2) This is a matter involving large amount of collection The views of the C.S.T.A. may be obtained

15 7 55

2) Forwarded unofficially to the Controller State Accts Dept Mysore Please for favour of remarks

Commr Agri

Secy Rev Dept

18/7/55

NOTE —Contn sheet

Recovery of Health Cess on Vehicles, Animals of Mysore City. 1727

U O No 437 /CSA Dt September 1955

4-10-

30) As per para 6 of the Notification No FI(B)10890-990/T S 17-52-1 dt 12-12-1952, the Health Cess has to be collected on "Shop Tax" also as well as on (1) taxes on buildings and lands (2) taxes on vehicles and animals and (3) Profession Tax

2 In the last sentence of Circular No L 16969-17101/ML 91-52-66 dt 5-1-1953, it has been definitely made known to the Municipalities that if they are not levying, collecting and remitting the Health Cess, it would become necessary to treat it as Government dues an adjusted from out of the closing balance of the concerne Municipality

3 In view of the above, there seems to be no ground for the waiver of any portion of Health Cess due to Government If any amounts are found irrecoverable now, on account of the negligence of the Municipality in not having given effect to the Government orders, such amounts will be only a charge on the Mysore City Municipal funds

4 The Municipality may be requested to calculate the amounts due for the years from 1952-53 to 1954-55 as per rules and to credit the cess to Government very early

(H [illegible] RAJ URS)
CONTROLLER
State Accounts Department

To

The Secretary to Government,
Education and Local Self Government
Departments, Bangalore

Subject 31) The remarks of the Audit Dept are for perusal Please above they Views may be accepted and

1727/11

Recovery of Wheel Tax on Vehicles, Animals &
Tyre Cess

Communication to the Oil Comm Tyre Cess
Municipality.

32

95 — Ref flara 28

8/10

18/11

Mg 12/11

Please put up the collections referred to by the Controller & Auditor Mg 8/10 Collection since Claims as they were put separately Mg 6/11

33 The opinion of the Controller S A D may be accepted

Secy Rev & Dept

34 19/11

22/11/55

23/11

12910

Minister Agr
Hon' Rev Sec
" H Sec

35

SECRETARY TO GOVERNMENT
14152
24 NOV 1955
REVENUE DEPARTMENT

24/11

13300
26 NOV 955
MYSORE

36 29/11

For 2 yrs Secy

26/11/55

30/11/55

BUSY
30 NOV 955
GOVERNMENT OF MYSORE

REGISTRY
29 NOV 1955
10335

37

7/12/55

8/12/55

9/12

8 DEC 955
GOVERNMENT OF MYSORE

OFFICE OF THE DIRECTOR FOR PUBLIC HEALTH & LOCAL SELF GOVERNMENT
9 DEC 1955
No 4158

38) Secy will draft letter for approval

25/11/12 Secy Rev & Dept 29 28/12

May 22/12 also H S Minister.

29/12/55

29 May the draft attached L12296/55-57 11/1

LIBRARY
14614

1727/17

Recovery of Health Cess on Vehicles, Animals &c

Thomas-Mac-

2. The Mt Comm Thomas-Mac-

L2961/CM 29-54-75 Dy 6/56

Sends a Copy of his letter —

Copy to-

1. The Collector S A D & The SM Atreu Bellary Mcr

L 12962-63/Dy 61-64

Ans

7/1

Previous Reference

TS 17-52-1

Action on the file

Proceedings of the Ordinary Meeting of the City Municipal Council, held on 30-8-1954 at 4 p.m. in the Municipal Offices.

---

574 M.C Res.No.965/12-8-54 that Health Cess may be collected on vehicles and animals from 55-56 only and the difficulties for collecting the same for previous periods may be brought to the notice of Government for being waived.

Approved.

Sd/- K.Puttaswamy,
President.

"Copy"

HLN/-

Municipal Commissioner.

81

No L 2260
A 2-6-55

(2)

Subject - Recovery of Health Cess on Vehicles and animals —

Mysore Adj - Mlg -
Cop 39 54-67

To
The VII Comm Mysore Adj - Mlg
this the Meath

Sir,

With reference to your letter no
C2 PR 228 - C776/52-55 dt 8/55
On the above subject I am
directed to state that the Health
Cess has to be collected from
the year 1952-53 and that the
resolution of the Adj-Mlg of Mysore
for collecting the Health Cess
from 1953-56 is not acceptable to Govt
Action may be taken to collect
the Health Cess from 1952-53

Yours

for Secy to Govt

No L 2261
A 2-6-55

Copy to the Collector SDO for information

dr/ L. 2260 /Cm 39-54-67
Q 2-6-55

The
Education & L S G Departments

To

The Municipal Commissioner,
Mysore City Municipality
thro' the President

Sir,

Subject Recovery of Health Cess on vehicles and animals, Mysore City Municipality

- - -

With reference to your letter No C2 P H 228 C 776/54-55 dated 8-1-1955 on the above subject, I am directed to state that the Health Cess has to be collected from the year 1952-53 and that the resolution of the City Municipal Council, Mysore, for collecting the Health Cess from 1955-56 is not acceptable to Government Action should be taken to collect the health cess from 1952-53

Yours faithfully,

SD /V Hanumanthappa/
for Secretary to Government,
Education & L S G Departments

knr-3/1.6 Memo No L 2261 / Cm 39-54-67 Q. 2-6-55

Copy of the above is forwarded to the Controller, State Account Department, Bangalore, for information

(V Hanumanthappa)
For Secretary to Government,
Education & L S G Departments

No Encl

(4)

PR 228-C 776
54-55

MYSORE GOVT SECRETARIAT
1727
11 JUN 1955
MUNICIPAL BRANCH

CITY MUNICIPAL COUNCIL,
P B No 17

Mysore, Dated 8-6-1955

FROM

THE MUNICIPAL COMMISSIONER,
City Municipal Council
MYSORE

4274

EDUCATION Sec Library
9 JUN 955
GOVERNMENT OF MYSORE

To

The Secretary to Government,
Education and L.S.G.Departments,
Bangalore-1.
(Through the President, C M C Mysore).

Sir,

Cm 39 54 68

Subject Recovery of Health Cess on vehicles, Animals of Mysore city Municipality.

Reference Your letter No.L. 2260/CM 39-54-67 dated 2-6-1955.

The demand under vehciles and animals is in the nature of a non-recurring demand The labels or the licenses have been issued then and there after recovery of the fees required as per by-laws during the years in question and it will not be possible to enforce recovery of Health cess on the amounts recovered, with retrospective effect. It is after examining this practical difficulty that the Council made a request to Government to order waiving recovery. The Government may therefore be moved to reconsider the question again and sanction the proposal of the Council

It may be stated that Health Cess is being recovered invariably on all the items specified in the Government orders during the current year.

Yours faithfully,

(N.Lakshman Rau).
Municipal Commissioner.

Forwarded with compliments,

(K Puttaswamy)
President.

M G S App F G 3]

MYSORE GOVERNMENT

SECRETARIAT

(*Continuation sheet draft form*)

No L 12961

D 6-1-56 cH 39-54-75

Subject.- Recovery of Health Cess on Vehicles, Annuals of Thyme Cty-Plg

Do

The PC Commr Thyme City Plg

Shri the Secretary

Sir,

With reference to your letter No C) PR 228 C 776/54-55 D & 6 55 Cn the above subject I am directed to say that as per para 6 of the Notification no FC(B) 10290-390/TS 1752-1 D 12 12 52 the Health Cess Levied to be collected on 'Shop Tax' also as well as on (1) Taxes on Buildings and Lands 2) Taxes on Vehicles and animals and 3) Professions

In the last sentence of Circular no L 1696-1710/51

91-52 66 DS 153 at/Ras
been definitely made known
to the Mbtes that if they are
not keeping, Collecting and
remitting the Health Cess,
at would become necessary
to treat it as fore-closes
and adjust it from out of
the Closing balance of
the Concerned Mbrs
In View of the above, ~~...~~ it must be that
~~for Kerala State Govt~~
there is no ground for the
Power of any portion of
Health Cess due to fore-
If any amounts are found
irrecoverable now, on account-
of the ~~negligence~~ inaction of the Mbrs
or not having given effect
to fore closures, such amounts-
will be only a Charge on
the Mysore Agri-Rl funds
(I am to request you

— In these circumstances

For approval
~~of~~ the ~~the~~ may be returned

This sentence may perhaps be substituted as follows,—
"on account of inaction on the part of the Mbrs in the matter"

M G S App F G 3]

MYSORE GOVERNMENT

SECRETARIAT

(*Continuation sheet draft form*)

Ready to Calculate the amounts due for the years from 1952-53 to 1954-55 as per Rules and to credit the Govt Very early

yd

D 28.12.55

23/12 dy Govt

Memo no L 12962-63 / 6-1-56

Ll Legislative Dept Mu

Copy to

I/o the Collector Dhd for information w/r to his D no C37/C-SA dtd 4.10.55

D 28/12

dy Govt

Ll Legislative Dept Mu

~~Copy to Draft Asst~~

Copy to Hd Clk Mess Bailey Mess

WD 0258—GPB—PZS-1 20 000—1 7 55

GOVERNMENT OF MYSORE

No 12961/CM 39-54-35 Mysore Government Secretariat,
Dated, Bangalore, 6-1- 1955.

From

The *Secretary to the Government of Mysore*
Education & L.S G Departments

To

The Municipal Commissioner,
Mysore City Municipality,

THROUGH THE PRESIDENT

Sir,

Sub - Recovery of Health Cess on vehicles, Animals of Mysore City Municipality

---

With reference to your letter No CZ PR 228 C 776/54-55 dated 8-6-1955 on the above subject, I am directed to state that as per para 6 of the notification No Fl (B)10890-990/TS 17-52-1 dated 12-12-1952, the Health Cess has to be collected on 'Shop Tax' also as well as on (1) taxes on buildings and lands (2) taxes on vehicles and animals and (3) profession tax

In the last sentence of circular No L 16969-17101/M1 91-52-66 dated 5-1-1953 it has been definitely made known to the Municipal Councils that if they are not levying, collecting and remitting the Health Cess, it would become necessary to treat it as Govt dues and adjust from out of the closing balance of the concerned municipalities

In view of the above, Government consider that there is no ground for the waiver of any portion of Health Cess due to Government If any amounts are found irrecoverable now, on account of the ~~negligence~~ an action of the Municipality, in not having given effect to Government Orders, such amounts will be only a charge on the Mysore City Municipal Funds

In these circumstances
I am ~~therefore, in these circumstances~~, to request you kindly to calculate the amounts due for the years from 1952-53 to 1954-55 as per rules and to credit the cess to Government very early

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
Education & LSG Departments

bws

Memo No L

Copy of the foregoing is forwarded to -

1 The Controller of State Accounts Department, Bangalore,

for information with reference to his U O Note No 437/CSA dated 4-10-55

2 The Special Officer, Bellary Municipal Council, Bellary

For Secretary to Government,
Education & L S G Departments